INTERNAL REVENUE SERVICE
EP/EO

Internal Revenue Service
EP/EO Disclosure Desk
P.O. Box 2350 Los Angeles, CA 90053

Person to Contact:
L. Barragan (A to K)
F. Miraflor (L to Z)
Telephone Number:
(213)894-2336
Refer Reply to:
92-432
Date: JAN 1 0 1992

POINT FOUNDATION

27 GATE 5 RD
SAUSALITO, CA 94965

RE: 94-2147154
POINT FOUNDATION

Gentlemen:

This is in response to your request for a determination letter of the above-named organization.

A review of our records indicates that the above-named organization was recognized to be exempt from Federal income tax in December 1969, as an organization described in Internal Revenue Code section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in section 509(a) of the code, because it is an organization described in section 509(A)(2).

This letter is to verify your exempt status and the fact that the determination letter issued in December 1969 continues to be in effect.

If you are in need of further assistance, please feel free to contact me at the above address.

We appreciate your cooperation in this regard.

Sincerely,

Disclosure Assistant